

EXHIBIT F

Viviana Acosta
1385 Washington Avenue, Apt 10F
Bronx, NY 10456

March 25, 2016

Honorable P. Kevin Castel
United States District Judge
Southern District of New York
United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Honorable Judge Castel,

I am writing to urge leniency on the sentencing of my beloved brother-in-law, Esmeraldo Acosta. I am Viviana Acosta, housewife, mother, sibling, cousin, aunt and friend. I have known Esmeraldo for over 40 years and he is an exceptional human being. I was shock to learn of Esmeraldo's criminal charges as he is a good person. Esmeraldo has provide me and my children nothing but love and support.

My husband, Maximino Acosta, Esmeraldo's brother, passed away in 2002 and Esmeraldo helped raised my children as his own. He provided financial and emotional support, but more importantly, he provided parental guidance.

My family is incomplete with Esmeraldo's incarceration. I ask for your leniency in his sentencing as the holidays were miserable without his presence.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Viviana', written in dark ink.

Viviana Acosta